

**Alaska State Council on the Arts**  
**Department of Education & Early Development – Program 10**

**I. PROGRAM OBJECTIVES**

Authorized under AS 44.27.040, the Council awards grants to Alaskan artists, nonprofit art groups, schools and other organizations to stimulate and encourage throughout the state the study and presentation of the performing, visual and fine arts and public interest and participation in the arts.

**II. PROGRAM PROCEDURES**

Following funding decisions by the Council, consisting of eleven volunteer members appointed by the governor, grants are awarded and a grant agreement stating the terms of the grant are mailed to grantees.

**III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

**A. TYPES OF SERVICES ALLOWED OR UNALLOWED**

Compliance Requirement

Grant funds can be expended only for the purposes specified in the grant agreement.

Suggested Audit Procedure

- Test transactions to determine whether expenditures are necessary and reasonable for the performance and administration of the program and are authorized or not prohibited under applicable agreements.

**B. ELIGIBILITY**

Compliance Requirement

Eligibility requirements are outlined in [20 AAC 25.570 through] 20 ACC 30.010-30.985.

Suggested Audit Procedure

- There are no special suggested audit procedures.

**C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS**

Compliance Requirement

Any matching, level of effort, and/or earmarking requirements will be identified and established in the grant agreement.

Suggested Audit Procedures

- Review the grant agreement;
- Identify any matching, level of effort, and/or earmarking requirements; and
- Verify that requirements were met.

D. REPORTING REQUIREMENTS

Compliance Requirement

The State Arts Council regulations, as identified in 20 AAC [25.570-]30.010-**30.985**, and the grant agreement detail the reporting requirements.

Suggested Audit Procedures

- Examine regulations and the grant agreement to determine reporting requirements; and
- Evaluate for completeness and timeliness of submission.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

Grant agreements contain specific provisions to which the grantee must adhere.

Suggested Audit Procedures

- Review the grant agreement;
- Identify any special provisions or requirements; and
- Verify that requirements were met.

Modified 5/02